



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: March 31, 2010

**Control Number:** SBSE-11-0310-020  
**Expiration Date:** March 31, 2011  
**Impacted IRM:** 11.3.1

MEMORANDUM FOR GLD AREA MANAGERS AND DISCLOSURE MANAGERS

FROM: Joseph R. Aceto /S/ *Joseph R. Aceto*  
Director, Governmental Liaison and Disclosure

SUBJECT: Disclosure Help Desk Interim Guidance, IRM 11.3.1

This memo contains interim guidance for Disclosure staff about handling verbally abusive calls on the Disclosure Help Desk. In the past few weeks, I have heard that at least one caller from outside the IRS was abusive to one of our employees on the Disclosure Help Desk. This memo provides procedures for handling these situations.

First, it should be noted that our employees should not have to be subjected to this type of behavior. With that in mind, take the following steps when dealing with an abusive caller:

- Remain calm and listen effectively and courteously
- Explain that this phone line is intended for IRS employees and, if not a disclosure question, offer to refer the caller to the proper function
- Respond to any disclosure related questions from the caller
- If the abusive language persists, advise the caller that you will end the call if the abuse continues
- If you need to terminate the call, be sure to advise the caller that you are doing so prior to hanging up
- Advise your manager of the circumstances of the call and note this in your call log

If you receive a threat during the call, obtain as much information as possible such as: the caller's name, TIN, time of the call and any statements made by the caller. Then, report the contact to TIGTA.

I appreciate your continuing dedication to providing helpful assistance and quality service to our employees.

**Effect on Other Documents:** This guidance will be incorporated into IRM 11.3.1 by March 31, 2011.

**Contact:** If you have any questions, please contact Joan McClean, Tax Law Specialist.

**Expiration Date:** This guidance will expire on March 31, 2011.

**cc:** [www.irs.gov](http://www.irs.gov)